

subject to self employment social security taxes—a rate of up to 15 percent of the payment amount.

The CRP has been a great success for this nation. The program provides financial incentives for improving and preserving environmentally sensitive land—taking it out of production and enhancing its environmental benefit. The CRP program increases water quality, wildlife habitat and prevents soil erosion—all factors which have become even more important in light of recent concerns about nonpoint source pollution in our nation's waterways.

The Senate has strongly supported this measure—passing it by unanimous consent earlier this year on the death tax debate—and our Senate leadership has held firm in fighting for this needed provision, but for some reason, our fine colleagues in the House have decided to make an issue of this provision and are trying to strike it from the tax package.

It makes no sense to yield to the House on this matter. The provision, as currently contained in the Senate tax package—will only cost \$292 million over 5 years—but that money and the clarity it brings to our nation's farmers is worth far more than can be said in this time of farm economic stress. This provision allows farmers to plan and better use their resources next year because they will no longer have to wonder or worry about whether the IRS is going to come after them for a conservation tax they didn't know they owed.

Currently, there is confusion over whether CRP income should be taxed owing to a recent court case in the 6th Circuit Court of Appeals which overturned a 1998 Tax Court ruling that CRP income is not subject to social security taxes. The Tax Court found and I concur, that because it is a rental payment the government makes in exchange for farmers taking environmentally sensitive land out of production, CRP payments should be treated the same as other contractual agreements made by farmers for land use—and be exempt from self-employment taxes.

The new court ruling creates a discrepancy between active farmers who take part in CRP—which are now subject to the tax—and landowners who do not farm but take part in CRP and are exempt from the tax.

This tax correction is just common sense. Now more than ever we should appreciate the need for conservation and the co-benefits of wildlife, air and water quality it provides. We should not allow a tax to create confusion and a disincentive for farmers to trust and work with government for the good of the environment.

Numerous ag groups support this bill including the National Corn Growers, National Wheat Growers, American Soybean and Cattlemen's Beef Associations—along with the National Farmer's Union and the American Farm Bureau. This is our only opportunity to address this important issue.

In my state of Kansas alone, \$102.7 million in CRP payments were issued in 1999. Are we really going to tell farmers that this money—promised them for conservation purposes—will now be additionally taxed? This would amount to a disincentive for farmers to participate in environmental and conservation programs. Is that the message this Congress really wants to send?

Again, I urge my colleagues to include this important provision—and all the ag tax provisions that have been so carefully worked out and included in the Community Renewal and New Markets Act. We cannot afford to leave this important work undone.

ADDITIONAL STATEMENTS

DISABILITY MENTORING DAY

• Mr. HARKIN. Mr. President, Iowa Governor Tom Vilsack has proclaimed October 25 "Iowa Disability Mentoring Day." Today, Iowans around the state will work to raise awareness of the benefits for all of us of increasing employment opportunities for young people with disabilities. And young people with disabilities will learn about job opportunities through on-site work experiences, job shadowing, and other forms of job mentoring.

Many of the mentors will themselves be people with disabilities. All children need role models, and I'm thrilled that through mentoring, children with disabilities will see tangible evidence that their disability does not diminish their ability to participate in the cultural, economic, educational, political, and social mainstream.

It's no surprise that Iowa is celebrating disability mentoring, because we are a leader in the field. This week, Iowa received a Federal grant under the Work Incentives Improvement Act for the Working Together So All Can Work program. This grant will enable more people with disabilities to participate in the workforce.

And Iowa Creative Employment Options, along with the University of Iowa Hospital School, has started up the Healthy and Ready to Work Mentoring Project. The project is run by a mentoring group of young adults with disabilities who have achieved their career goals or are pursuing the education and training they need to reach their goals.

These young men and women are college students, computer programmers, teachers, television directors, social workers, and businesspeople. On top of their studies and jobs, they are working with high school guidance counselors, meeting with students with disabilities, and developing a resource book to help students with disabilities and other students prepare for their careers. And they're planning to do even more in the future.

Mr. President, ten years ago, we passed the Americans with Disabilities

Act. We said no to exclusion, dependence, and paternalism for people with disabilities, and we said yes to inclusion, independence, and empowerment. Iowa Disability Mentoring Day and projects like the Healthy and Ready to Work Mentoring Project and the Working Together So All Can Work Program bring the ADA to life every day by increasing the independence and self-sufficiency of people with disabilities. I thank everyone who is a part of these efforts.●

IN RECOGNITION OF BERKELEY COLLEGE

• Mr. TORRICELLI. Mr. President, I stand today to congratulate Berkeley College for being named the Woodbridge Metro Chamber of Commerce Corporate Citizen of the Year. Berkeley College has become a vital link in the Township of Woodbridge and throughout Middlesex County among students, business leaders, and government officials. Cooperation among all three elements has allowed them to form stronger relationships, institutions, and alliances throughout the community.

Berkeley College has fostered this collaborative spirit by hosting a number of informational forums such as the Education Foundation's Educator Institute, Tech Academy 2000, and other useful job training programs. Berkeley College has also sponsored a number of annual public service events like the Mayor's Fun Run, the Mayor's Holiday Stroll in the Park, and Making Strides in Breast Cancer. Most importantly, Berkeley offers a high quality business education to more than 600 students who receive valuable hands on knowledge of the current business culture through the College's association with various business and government leaders.

It is an honor to be able to recognize the achievements of Berkeley College.●

IN RECOGNITION OF BERNADETTE M. SOHLER

• Mr. TORRICELLI. Mr. President, I rise today to honor Bernadette M. Sohler as the 2000 recipient of the Woodbridge Metro Chamber of Commerce Member of the Year for her exemplary service to the Chamber and the community at large.

Bernadette has served as a strong advocate and avid supporter of the Woodbridge Chamber since 1994. She served as its President from 1998-1999 and has volunteered for numerous committees including the Annual Chamber Golf Classic, Tour of Woodbridge, Holiday Luncheon and Parade, Chairman's Award, and Staff Appreciation Day.

As the External Affairs Manager at the Middlesex Water Company, Bernadette is responsible for all community and media relations; employee, customer, financial communications; corporate contributions; and public education. Her numerous board positions